



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

April 10, 2012

Via E-mail

Thomas G. Toland  
President and Chief Executive Officer  
Surgline International, Inc. (formerly China Nuvo Solar Energy, Inc.)  
319 Clematis Street, Suite 703  
West Palm Beach, FL 33401

**Re: Surgline International, Inc. (formerly China Nuvo Solar Energy, Inc.)  
Form 8-K  
Filed September 8, 2011  
Form 10-KSB for the Fiscal Year Ended July 31, 2008  
Filed November 13, 2008  
Form 10-K for the Fiscal Year Ended July 31, 2009  
Filed December 15, 2009  
Form 10-K for the Fiscal Year Ended July 31, 2011  
Filed November 14, 2011  
File No. 333-48746**

Dear Mr. Toland:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/Brian R. Cascio

Brian R. Cascio  
Accounting Branch Chief